



# NORFOLK

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October 13, 2015

To the Honorable Council  
City of Norfolk, Virginia

**R-19**

Re: Tax Overpayment  
Archer Western Contractors, LLC

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Archer Western Contractors, LLC \$28,929.55 based upon the overpayment of its Business Personal Property Tax for the year 2015, resulting in a refund due of \$28,929.55, plus interest.

Respectfully submitted,

A handwritten signature in dark ink, appearing to be "Bernard A. Pishko".

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

9/3/2015mr

Form and Correctness Approved: 

By Michael J. Tozzi  
Office of the City Attorney

Contents Approved:

By C. A. R.  
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 28,929.55

1000105 4020

Christine Mangano  
Acting Director of Finance

Account  
9/22/15  
Date

NORFOLK, VIRGINIA

## ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO  
ISSUE A REFUND TO ARCHER WESTERN CONTRACTORS,  
LLC BASED UPON THE OVERPAYMENT OF BUSINESS  
PERSONAL PROPERTY TAX FOR THE YEAR 2015.

- - -

WHEREAS the Commissioner of the Revenue has determined  
that business personal property tax was erroneously overpaid by  
Archer Western Contractors, LLC for the tax year 2015, and has  
corrected this assessment in accordance with Virginia Code § 58.1-  
3981; and

WHEREAS the Commissioner of the Revenue has certified  
with the consent of the City Attorney that the aforementioned  
taxpayer paid all taxes due on the erroneous assessment and is  
entitled to a refund of excess taxes paid based on the corrected  
assessment in the amount of \$28,929.55, plus interest; now,  
therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$28,929.55 is hereby appropriated  
for a refund to Archer Western Contractors, LLC for the  
tax year 2015.

Section 2:- That the Treasurer of the City of  
Norfolk is hereby directed to issue a refund to Archer

Western Contractors, LLC in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue  
Certification and Request for the Refund  
Of Previously Paid Tax to:**

**Archer Western Contractors LLC**

**Account Number**

**132496/903640**

**August 29, 2015**

**Overview:**

Archer Western Contractors LLC's amended its 2015 business personal property filing. The new assessment is the result of the taxpayer reducing the amount of equipment it had in Norfolk on January 1, 2015. Archer Western's jobsite at the water treatment facility is ending in 2015 and the larger equipment was moved out of Norfolk before January 1, 2015.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

**Fiscal Impact:**


This refund reduces business personal property tax revenue by **\$28,929.55** for the 2016 fiscal year.

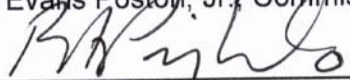
**Conclusion:**

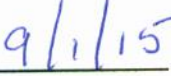
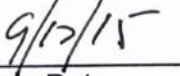
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business personal property overpayment of **\$28,929.55**.

**Certification**

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of **\$28,929.55** as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business Personal Property Taxes**.

  
\_\_\_\_\_  
C. Evans Poston, Jr., Commissioner of the Revenue

  
\_\_\_\_\_  
Bernard Pishko, City Attorney

  
\_\_\_\_\_  
Date  
  
\_\_\_\_\_  
Date